

**GOVERNMENT**

**SIKKIM**



**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Friday 13<sup>th</sup> December, 2019**

**No. 578**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 15/2019-State Tax (Rate)**

**Date: 30<sup>th</sup> September, 2019**

**NOTIFICATION**

In exercise of the powers conferred by sub-sections (1) of section 11 of the Sikkim Goods and Services Tax Act, 2017 (12 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Finance Department, No.2/2017-State Tax (Rate), dated the 28th June, 2017, namely:-

In the said notification, in the Schedule, -

(i) after S. No. 57 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“57A	0813	Tamarind dried”;
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(ii) after S. No. 114B and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“114C	46	Plates and cups made up of all kinds of leaves/flowers/bark”;
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2. This notification shall come into force on the 1<sup>st</sup> day of October, 2019.

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**